

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 2642 – HB 3097**

February 4, 2010

**SUMMARY OF BILL:** Defines “dealer,” as it applies to pre-disposal fees for tires, as every person engaged in the sale of new tires in this state, including persons making sales by internet, mail or common carrier into Tennessee.

**ESTIMATED FISCAL IMPACT:**

**Increase State Revenue - Not Significant**

Assumption:

- According to the Department of Revenue, most sellers who would be affected by this legislation are assumed to already be collecting tax on any sales made via the internet. The current definition of “dealer” already includes those persons making sales via shipment by common carrier or mail into Tennessee.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

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